## In the Specification:

Please insert the following paragraph on page 1 under the title of the invention:

## Cross-Reference to Related Application

This application is a 371(c) National Stage of International Patent Application No. PCT/JP2005/005241 filed March 23, 2005, which claims priority of Japanese Patent Application Nos. 2004-089439 and 2004-088402 filed March 25, 2004, the disclosures of which are incorporated herein by reference.

Please insert the following paragraphs on page 9 beginning on line 14.

It is possible that the secondary heat exchanger is constituted by a pair of headers between which the heat receiving tubes are arranged in parallel, the headers each comprising a tube plate to which the heat receiving tubes are fixed on its surface and a passage-forming member positioned at the other surface of the tube plate so as to form a part of a water passage, the heat receiving tubes being arranged in such a manner that a plurality of the water passages each constituted by a plurality of the heat receiving tubes are communicated mutually by a plurality of the passage-forming members, so as to make up a unitary passage in which water flows in turning flow direction.

Further, it is possible that the secondary heat exchanger is constituted by a pair of headers between which the heat receiving tubes are arranged in parallel, the headers each comprising a tube plate to which the heat receiving tubes are fixed on its surface and a passage-forming member positioned at the other surface of the tube plate so as to form a part of a water passage, the heat receiving tubes being bare tubes and arranged in such a manner that a plurality of the water passages each constituted by a plurality of the heat receiving tubes are communicated mutually by a plurality of the passage-forming members, so as to make up a unitary passage in which water flows in turning flow direction.

It is possible that the heating apparatus of the present aspect described above has a plurality of the burners and a plurality of the combustion gas passages, so that the

apparatus consists mainly of a plurality of heating systems each constituted by at least one of the burners and at least one of the passages, and has a plurality of the primary heat exchangers accompanying the heating systems respectively, wherein the secondary heat exchanger is constituted by a pair of headers between which the heat receiving tubes are arranged in parallel, the headers each comprising a tube plate to which the heat receiving tubes are fixed on its surface and a passage-forming member positioned at the other surface of the tube plate so as to form a part of a water passage, the heat receiving tubes being bare tubes and arranged in such a manner that a plurality of the water passages each constituted by a plurality of the heat receiving tubes are communicated mutually by a plurality of the passage-forming members, so as to make up a unitary passage in which water flows in turning flow direction, and to extend over at least two of the heating systems.

Please insert the following paragraph on page 10 beginning on line 9.

In the heating apparatus of the present aspect, the heat exchanging means preferably has a first heat exchange circuit and a second heat exchange circuit, the first and second heat exchange circuits being arranged in rows along a flow direction of the combustion gas, the second circuit being constituted by a heat exchanger having a plurality of the heat receiving tubes, which extend over at least two of the heating systems.